

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
: .
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
: .
Debtors. : (Jointly Administered)
: .
----- x

EXHIBIT D-32
LIQUIDATION / FEASIBILITY
19.6 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Liquidation /Feasibility

Bill Date: 07/31/07
Bill Number: 1168053

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	06/04/07	1.30	RECEIVE AND BEGIN TO EVALUATE REVISED DRAFT LIQUIDATION ANALYSES FROM FTI (1.3).
		1.30	
Total Partner		1.30	
TOTAL TIME		<u>1.30</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Liquidation /Feasibility

Bill Date: 07/31/07
Bill Number: 1168053

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	06/05/07	Copy Center, D	5.00
TOTAL IN-HOUSE REPRODUCTION			\$5.00
TOTAL MATTER			\$5.00

Delphi Corporation (DIP) **Bill Date:** 08/31/07
Liquidation /Feasibility **Bill Number:** 1178615

NAME	DATE	HOURS	DESCRIPTION
MEISLER RE	07/10/07	2.50	REVIEW TERMS OF PLAN AND ISSUES RE: SAME (1.5); REVIEW ISSUES RE: LIQUIDATION ANALYSIS (1.0).
		2.50	
Total Partner		2.50	
GRANT K	07/27/07	1.90	CONTINUE TO WORK ON SOLICITATION MOTION AND PROCEDURES (1.9).
GRANT K	07/30/07	7.40	CONTINUE TO WORK ON SOLICITATION PROCEDURES MOTION (4.1) AND DRAFTED PROPOSED ORDER RE: SAME (3.3).
GRANT K	07/31/07	6.50	CONTINUE TO WORK ON SOLICITATION MOTION AND ORDER (6.5).
		15.80	
Total Associate		15.80	
TOTAL TIME		<u>18.30</u>	